



FY 26/27 Annual Budget



General Fund							
FY26-27	Budget Preparation Worksheets - General Fund						
Expenditure Description		Historical Data			Budget Next Year		
		Actual FY 23-24	Actual FY24-25	Budgeted FY25-26	Proposed FY 26-27	Approved FY 26-27	Adopted FY 26-27
Beginning Fund Balance		\$629,366	\$595,621	\$165,000	\$ 165,000	\$ 165,000	\$ 165,000
Resources							
	Taxes	\$215,813	\$241,962	\$244,000	\$ 266,000	\$ 266,000	\$ 266,000
	Interest	\$2,951	\$20,540	\$5,000	\$ 8,000	\$ 8,000	\$ 8,000
	Donations/Refunds/Other Income	\$16,015	\$94,156	\$12,000	\$ 12,000	\$ 12,000	\$ 12,000
	Grants Income	\$18,639	\$63,335	\$0	\$ 228,000	\$ 228,000	\$ 228,000
Total Resources		\$882,784	\$1,015,614	\$426,000	\$ 679,000	\$ 679,000	\$ 679,000
500 - Personnel Services							
500	Wages	\$58,064	\$62,000	\$64,170	\$ 173,998	\$ 173,998	\$ 173,998
510	Grant Funded	\$0	\$46,269	\$0	\$ -		
520	Seasonal Coverage	\$27,210	\$8,000	\$7,000	\$ -		
525	Other Wages	\$25,850	\$24,570	\$25,430	\$ -		
535	Conflagration Wages	\$39,127	\$15,000	\$0	\$ -		
545	Insurance	\$4,801	\$4,180	\$4,598	\$ 11,700	\$ 11,700	\$ 11,700
565	Payroll Expenses/Taxes	\$12,385	\$9,765	\$10,253	\$ 15,000	\$ 18,000	\$ 18,000
Total Personnel Services		\$167,437	\$169,784	\$111,451	\$ 200,698	\$ 203,698	\$ 203,698
600/800 - Materials & Services							
600	Administrative	\$11,016	\$12,516	\$11,793	\$ 12,000	\$ 12,000	\$ 12,000
610	Public Fire Service	\$0	\$800	\$800	\$ 800	\$ 800	\$ 800
615	Contract/ Professional Services	\$26,922	\$32,928	\$34,932	\$ 35,900	\$ 35,900	\$ 35,900
625	Property & Liability Insurance	\$17,294	\$18,274	\$20,077	\$ 14,800	\$ 14,800	\$ 14,800
650	Building Maintenance & Supplies	\$2,332	\$591	\$2,000	\$ 2,000	\$ 2,500	\$ 2,500
660	Satellite Station Rent	\$3,600	\$3,600	\$3,600	\$ -		
665	Utilities	\$9,654	\$10,783	\$9,024	\$ 9,800	\$ 11,000	\$ 11,000
675	Information Technology	\$11,432	\$7,200	\$6,504	\$ 6,504	\$ 6,504	\$ 6,504
680	Communication Maintenance	\$148	\$464	\$750	\$ 750	\$ 750	\$ 750
715	Training/ Travel	\$3,378	\$6,134	\$9,000	\$ 8,500	\$ 8,500	\$ 8,500
750	Maintenance of Equipment	\$33,946	\$36,928	\$65,460	\$ 31,000	\$ 31,000	\$ 31,000
775	Operational Supplies/ Equipment	\$7,553	\$11,600	\$11,600	\$ 9,000	\$ 9,000	\$ 9,000
790	Uniforms	\$2,075	\$2,025	\$2,600	\$ 2,700	\$ 2,700	\$ 2,700
800	Volunteer Services	\$17,044	\$15,489	\$18,000	\$ 21,426	\$ 21,426	\$ 21,426
930	Grant Expense	\$102,593	\$37,859	\$0	\$ 120,000	\$ 120,000	\$ 120,000
Total Materials and Services		\$248,987	\$197,191	\$196,140	\$ 275,180	\$ 276,880	\$ 276,880
Transfers							
	Transfer to Debt Services	\$0	\$0	\$0	\$ -	\$ -	\$ -
	Transfer to Reserve Fund	\$25,000	\$25,000	\$25,000	\$ 25,000	\$ 25,000	\$ 25,000
Total Transfers		\$25,000	\$25,000	\$25,000	\$ 25,000	\$ 25,000	\$ 25,000
Contingency		\$0	\$0	\$20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total Expenditures		\$416,424	\$366,975	\$327,591	\$ 520,878	\$ 505,578	\$ 505,578
Ending Fund Balance		\$441,360	\$623,639	\$73,409	\$ 158,122	\$ 153,422	\$ 153,422
Total Requirements		\$882,784	\$1,015,614	\$426,000	\$ 679,000	\$ 679,000	\$ 679,000
Balance Check		\$ 0	\$ -	\$ (0)	\$ -	\$ -	\$ -

Sauvie Island Fire District							
FY 26-27	Reserve Funds						
Expenditure Description		Historical Data			Budget Next Year		
	Description	Actual FY 2023/24	**Actual FY 2024/25	Budgeted FY 2025/26	Proposed FY 2026/27	Approved FY 2025/26	Adopted FY 2025/26
Reserve Funds Summary/Overview							
Resources							
	BEGGINING CASH ON HAND				\$ 340,000	\$ 340,000	\$ 340,000
	- Operating Reserves (\$124,000)	\$ 124,000	\$ 124,000	\$ 124,000		\$ -	\$ -
	- Capital Reserves	\$ 155,110	\$ 184,689	\$ 186,695		\$ -	\$ -
	- Interest	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
	- Transfers	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Total Resources		\$ 304,110	\$ 333,689	\$ 335,695	\$ 377,000	\$ 377,000	\$ 377,000
Expenditures (Purchases & Improvements)							
900	Appropriated Capital		\$ -		\$ 50,000	\$ 50,000	\$ 50,000
902	New Construction/ Building Improvement						\$ -
905	New Equipment/ Equipment Updates			\$ 67,156			
910	New Vehicles/ Vehicle Updates	\$ 54,664	\$ 22,994		\$ -	\$ -	\$ -
915	Administrative Equipment		\$ -		\$ -	\$ -	\$ -
	Maintenance Fees (moved to #600)		\$ -	\$ 130	\$ -	\$ -	\$ -
Total Capital Expenditures		\$ 54,664	\$ 22,994	\$ 67,286	\$ 50,000	\$ 50,000	\$ 50,000
Total Expenditures		\$ 54,664	\$ 22,994	\$ 67,286	\$ 50,000	\$ 50,000	\$ 50,000
Reserved for Future Expenditures							
	Appropriated Amount	\$ 124,000	\$ 124,000	\$ 124,000	\$ 50,000	\$ 50,000	\$ 50,000
	Unappropriated Ending Fund	\$ 125,446	\$ 186,695	\$ 144,409	\$ 327,000	\$ 327,000	\$ 327,000
Total for Future Expenditures		\$ 249,446	\$ 310,695	\$ 268,409	\$ 327,000	\$ 377,000	\$ 377,000
Total Requirements		\$ 304,110	\$ 333,689	\$ 335,695	\$ 377,000	\$ 377,000	\$ 377,000
Balance Check		\$ -	\$ -				



FY 26/27
Annual Budget
Workbook

Resources		
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27
General Fund		
Resources Summary		
	Adopted FY 25-26	Proposed FY 26-27
Beginning Fund (Available Cash)	\$165,000	\$165,000
TAXES		
- Local Option Levy	\$75,000	\$77,000
- Permanent Rate Levy	\$165,000	\$176,000
- Previous Levied Taxes	\$9,000	\$13,000
Interest	\$5,000	\$8,000
Donations/Refunds/Other Income	\$7,000	\$12,000
Grant Income	\$0	\$228,000
TOTAL	\$426,000	\$679,000
Explanation: Available Cash is the estimated General Fund beginning balance on July 1, 2026. Since 95% property taxes are paid in November, this cash is needed to operate the District from July 1st until current year property taxes are paid. Taxes This includes permanent rate of \$0.7894 per \$1,000, local option levy of \$0.35 per \$1,000, and previously levied taxes received from levies prior to 2026/27. Usually the District budgets assuming collections of 95% of current year taxes imposed as recommended by Multnomah County's Taxing Supervising and Conservation Commission Grant Income would be any income for capital expense or potential wages received from grant funds. Interest Interest received from financial accounts. Donations/Refunds/Other Income include fire service contracts, hazardous materials spills, sale of surplus assets, address signs, donations and any conflagration response income. This revenue varies from year to year.		

Debt Service		
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27
General Fund		
Debt Service		
Description	Quantity	Total
Example "Fire Engine" or "SCBA"		\$0
Total		\$0
Explanation: Debt expenditures are for purchases of capital expenditures items requiring agreed-upon payments over two or more budget years. Example : Fire Engine: The District has agreed to purchase a Rosenbauer Timberwolf Fire Engine with Freightliner chassis for a total cost of \$455,000. The District will make a down-payment of \$210,000 in July, 2020 from the Property Reserve Fund. The \$245,000 balance will be paid upon delivery in spring, 2021. Most of the balance will come from a \$225,378 loan financed with a municipal lease-purchase agreement. The loan agreement provides for four (4) annual payments of \$61,579 at a 3.65% annual interest rate, beginning December, 2020. The total interest expense will be about \$20,935. The loan cannot be prepaid before December 2021 .		

Personnel 500			
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL			FY 26-27
General Fund			
Personnel Services Summary			
Expense Item	Item No.	Budgeted FY 25-26	Proposed FY 26-27
500 WAGES			
- Fire Chief (FTE 0.625)		\$64,170	\$76,998
- Grant Funded (SAFER, OSFM, etc)		\$0	\$0
- Seasonal Coverage		\$7,000	\$42,000
- Other Wages		\$25,430	\$5,000
- Conflagration Wages		\$0	\$50,000
545 INSURANCE			
- Workmans Comp	545	\$4,598	\$9,000
- Liability Insurance	560	\$0	\$5,700
565 FICA Taxes	565	\$10,253	\$15,000
Total Personnel		\$111,451	\$203,698
Explanation: The Board of Directors completes extensive wage comparisons and sets wage scales for the Fire Chief. Grant Funded This is a place holder for the potential grant funded opportunities. Seasonal Coverage This category is held for potential funds for seasonal patrol coverage during the high visitor season on the island. This may be in partnership with other State and local agencies. In the event this grant funding is not secured, this account will not be used. Other Wages This sub-account includes budgeted wages for response to unpredictable events such as governor declared conflagration acts, disasters and Red Flag days and operational help as requested by the Fire Chief. Staff may receive pay for temporarily filling leadership positions. Conflagration Wages are potential wages which could be paid in the event the Fire District is deployed to assist the State of Oregon during a conflagration fire. In the event of no conflagration deployments this account will not be used. Insurance We insure employees and volunteers as required by law. This sub-account includes estimated liability insurance expense, annual workers' compensation audit and quarterly workers' benefit fund payments to the Oregon Department of Revenue.			

Administration 600				
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27		
General Fund				
600 Administration				
Description	Quantity	Price	Total	
General Office Supplies & Expenses	1	\$700	\$700	
Postage	6	\$15	\$90	
Dues & Subscriptions	1	\$1,840	\$1,840	
Legal Fees	1	\$1,100	\$1,100	
Audit, Banking & Payroll	1	\$6,720	\$6,720	
Mailers	1	\$200	\$200	
Legal Notices	1	\$450	\$450	
Election Expense	1	\$400	\$400	
Office Furniture	1	\$500	\$0	
Administration Operations	1	\$500	\$500	
Total			\$12,000	

Explanation:

General Office Supplies and Expenses including ink for all station printers, custom orders such as stationary and checks, file folders, pens, copy paper, small office machines such as calculators, and copy charges.

Postage includes stamps, bulk mailings and UPS charges for office use. Small mailers are planned at a reduced postage rate.

Dues and subscriptions Oregon Ethics Commission, Oregon Filing Fee, Fire Engineering, and associations, Oregon Fire Chiefs Association, Oregon Fire Districts Directors, and Special Districts of Oregon.

Legal Fees are paid for legal advice.

Audit, Banking & Payroll auditor's contractual fee, Secretary of State audit filing fee, payroll preparation fees, bank and credit card charges.

Mailers expenses involved with copying newsletters and other mailings to citizens of the FireDistrict. Small mailers are planned.

Legal Notices are newspaper advertising fees for the District's legally required publications.

Election Expenses the Board is determining whether to propose funding measures to the voters. These funds will pay for county election fees.

Office Furniture This expense is for purchasing new or replacing existing office furniture.

Administrative Operations miscellaneous administrative expenses including outside copying, coffee, awards, food or per diem for administration purposes, conflagration act expenses, flowers and any unforeseen expenses.

Public Fire Services 610				
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27		
General Fund				
610 Public Fire Services				
Description	Quantity	Price	Total	
Fire Investigation	2	\$150	\$300	
Programs	1	\$500	\$500	
Community AED	1	\$0	\$0	
TOTAL			\$800	
Explanation: Fire Investigation camera, lens, personal protective and investigation equipment Programs such as the smoke detector program, driveway address signs, fire, road, and building inspections, and public events use funds to promote fire safety and public education in fire prevention. The District also offers fire extinguisher training for 6th grade students and local businesses. The expenses for these programs include set-up materials for booths, programs, education materials, handouts, extinguisher refill, propane for prop, etc. Community AED Supplies are batteries and pads that are replaced in alternate years. The AEDs are placed throughout the community in businesses, schools and police vehicles.				

Contract Services 615				
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27		
General Fund				
			36679	
615 Contract Services				
Description	Quantity	Price	Total	
Bookkeeper	12	\$850	\$10,200	
CPA	0	\$0	\$0	
Auditor	1	\$8,900	\$8,900	
BOEC	12	\$1,400	\$16,800	
TOTAL			\$35,900	
Explanation: <u>Bookkeeper</u> The Fire Chief and Board of Directors decided to hire a bookkeeper to help with routine financial expense, records and to Assit with the budget process. <u>Auditor</u> As require by law, the Fire District must have an independent auditing firm review the Fire District financial records and assets. <u>BOEC</u> or Bureau of Emergency Communication, the fire district pays a monthly radio access fee for dispatching services.				

Property & Liability Insurance 625				
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27		
General Fund				
625 Property & Liability Insurance				
Description	Quantity	Price	Total	
Property	1	\$14,800	\$14,800	
TOTAL			\$14,800	
Explanation: Insurance includes auto and property physical damage, earthquake, flood, equipment breakdown, and related business interruption losses. This policy includes crime insurance to cover losses due to employee dishonesty. This reflects a 5% increase from our insurance carrier SDAO. This increase is in part due to having newer equipment. Liability Insurance includes coverage for general, auto, and excess liability losses.				

Building/ Facilities Maintenance 650				
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27		
General Fund				
650 Building/Facilities Maintenance				
Description	Quantity	Price	Total	
Building & Grounds Maintenance	1	\$1,750	\$1,750	
Cleaning Supplies	1	\$425	\$425	
Building Supplies	1	\$325	\$325	
TOTAL			\$2,500	
Explanation: <u>Building & Grounds Maintenance</u> Building maintenance examples include supplies and specialized labor as needed for plumbing, pressure washing, electrical work, roof and gutter repairs, air conditioning/heating system maintenance and repair, garage doors, and locks. Grounds maintenance includes mowing and yard services the station, adding trees or plants that may be necessary, and maintenance of the irrigation system. <u>Cleaning supplies</u> are supplies and equipment needed for cleaning the fire station. <u>Building supplies</u> are needed for maintaining the stations and include light bulbs, bulletin boards, map boards, paper towels, brooms, mops, and buckets.				

Satellite Station Rent 660				
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27		
General Fund				
660 Satellite Station Rent				
Description	Quantity	Price	Total	
Rent	1	\$0	\$0	
Utilities for Satellite Stations	1	\$0	\$0	
TOTAL			\$0	
Explanation: With good luck, we shall be moving into our new satellite station and will not need these rentals for the year.				

Utilities 665				
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27		
General Fund				
665 Utilities				
Description	Quantity	Price	Total	
Electricity	12	\$390	\$4,680	
Northwest Natural Gas	12	\$240	\$2,880	
Garbage	12	\$145	\$1,740	
Other Heating Fuel	1	\$1,690	\$1,690	
Telephone	1	\$10	\$10	
TOTAL			\$11,000	
Explanation: <u>Electricity</u> for the station. This expense is stable despite inflation due to energy-saving measures like LED lighting. <u>Garbage</u> and <u>recycling</u> is picked up at the Station. <u>Other Heating Fuel</u> using propane. This reflects 5% increase to all utilities. <u>Telephone</u> Phone service for station.				

Information Technology 675				
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27		
General Fund				
675 Information Technology				
Description	Quantity	Price	Total	
Service Providers	12	\$301	\$3,612	
Data Communications	12	\$50	\$600	
Hardware	1	\$1,500	\$1,500	
Software	12	\$66	\$792	
TOTAL			\$6,504	
Explanation: <u>Service Providers</u> include IT maintenance contract for as-needed improvements, Zoho for email, Dropbox, and web domain site. <u>Data Communications</u> includes wireless telephone bill, T-Mobile wireless internet, and I Am Responding notification system. <u>Hardware</u> includes continued computer upgrades and repair. Cables, computer batteries and other equipment will be purchased using this sub-account. Hardware replacements are planned with a budget of \$1,500. <u>Software</u> covers the original purchase, renewals and upgrades. This includes Zoho Meeting and Microsoft licenses.				

Communication Maintenance 680				
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27		
General Fund				
680 Communication Maintenance				
Description	Quantity	Price	Total	
Radio Repairs	1	\$750	\$750	
Radio			\$0	
Pager			\$0	
Batteries	12	\$0	\$0	
TOTAL			\$750	
Explanation: <u>Radio and pager repair</u> is for routine maintenance and any unforeseen communication equipment maintenance including radio installation, telephone repair, and cellular phones and repair.				

Travel & Training 715			
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL	FY 26-27		
General Fund			
715 Travel and Training			
Description	Quantity	Price	Total
Firefighter & EMS Training	1	8,500	8,500
Technology used for Training			- 0
Board Member Training			- 0
Officer Development & Special Training			- 0
TOTAL			8,500
Explanation: <u>Firefighter & EMS Training</u> expenses include instructor fees, tuition, per diem, books, lodging, equipment and supplies related to training. The District has a EMT Training Policy and supports qualified volunteers with their educational expenses. <u>Technology Used in Training</u> Includes all software, hardware, data communications related to training. <u>Board Member Training</u> OFDDA, SDAO. This includes conference fees, lodging, mileage and per diem. <u>Officer Development & Special Training</u> Officer prep classes (OEDI, Blue Card Command, USForest Service), extrication and rope rescue training. Outside training expenses for special courses.			

Equipment Maintenance 750				
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27		
General Fund				
750 Equipment Maintenance				
Description	Quantity	Price	Total	
Maintenance	1	20,900	20,900	
Fuel	1	6,500	6,500	
Tires	4	900	3,600	
TOTAL			31,000	
Explanation: Maintenance includes all maintenance costs of equipment and repair expenses both planned and unforeseeable. Large maintenance items are reviewed by the officers and presented to the Planning Committee and Board. Equipment includes two (2) fire engines, two (2) water tenders, three (3) wildland engines, an all-terrain utility vehicle, a rescue boat and tow vehicle, and EMS/ support vehicles. Each year, the entire fleet goes through a thorough inspection and any related repairs. Our fleet is older and will require continued high level of maintenance. This may require an increase to the equipment maintenance budget during the year. The maintenance fund is also used for maintenance of capital expensed equipment, chainsaws, portable pumps, hose maintenance, SCBA maintenance, hose testing, ladder testing, pump testing, generators, and almost all other equipment and apparatus repairs. Radio and pager repairs are paid from Communications Maintenance. Fuel based on previous year's usage and historic volatility. Tires are purchased as needed.				

Emergency Operation Supplies 775				
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27		
General Fund				
775 Emergency Operations Supplies				
Description	Quantity	Price	Total	
Firefighting Equipment	1	\$6,500	\$6,500	
EMS Supplies/ Equipment	1	\$1,200	\$1,200	
EMS Operations	1	\$1,300	\$1,300	
Special Operations	0		\$0	
TOTAL			\$9,000	
Explanation: <u>Firefighting Equipment</u> The purchase of turnouts, hose, rescue saws, valves and rope make up a large portion of this account..The District's goal is to have all firefighter turnouts meet current NFPA standards. Smaller items include: road flares, flashlights, batteries, suspenders, turnout repair, helmets, decals, boots, hoods, gloves, liners, shields, pike poles, fire extinguisher maintenance, wildland firefighter shirts, SCBA masks, hose fittings and appliances. Support operating supplies including protective equipment and hydration items needed on emergency scenes such as water and Gatorade are also paid from this account. Safety supplies are purchased under this account. These include safety vests, safety cones, safety harness, goggles, hearing protectors, safety glasses, protective equipment and supplies against bloodborne pathogens, equipment and supplies to comply with O.S.H.A. requirement sand other general safety needs. Finally, fire-fighting foam for structural, wildland and flammable liquid fires is funded under this account <u>EMS Supplies & Equipment</u> are all medical supplies necessary to run emergency medical services which include equipment such as airway equipment oxygen regulators, and other equipment that costs less than \$1,000. <u>EMS Operations</u> EMT recertification fees are also here.District personnel must be re-certified in alternate years. The next due date will be spring of 2027. <u>Special Operations</u> water and rope rescue equipment is purchased from this account.				

Uniforms 790				
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27		
General Fund				
790 Uniforms				
Description	Quantity	Price	Total	
Personnel Uniforms & Equipment	1	\$2,700	\$2,700	
Total			\$2,700	
Explanation: <u>Personnel Uniforms & Equipment</u> uniform shirts, uniform pants, boots, badges, coveralls, emblems, jackets, uniform coats, and name tags for firefighters representing the fire district on emergency and educational functions for all personnel. The volunteer recruitment continues to attract many recruits to academy. Volunteer uniforms are again planned for this budget year in addition to our regular uniform expenses.				

Volunteer Service 800				
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27		
General Fund				
800 Volunteer Services				
Description	Quantity	Price	Total	
Volunteer Donation	1	\$0	\$0	
Length of Service Award Program	1	\$12,000	\$12,000	
Awards and Incentives	1	\$1,650	\$1,650	
Wellness Program	1	\$7,776	\$7,776	
Total			\$21,426	
Explanation: Volunteer services covers expenses for volunteers including response program, background checks on new recruits, meals, coffee and other expenses. <u>Volunteer Donation</u> is donated to the Sauvie Island Volunteer Firefighters Association to help pay expenses for the Annual Awards Banquet and other Entertainment Committee social events. The donation is omitted this year to save money and because several events were canceled. <u>Length of Service Award Plan (LOSAP)</u> The Fire Chief and volunteers worked together to develop a LOSAP plan as allowed by IRS rules. <i>The 2026/27 budgeted amount is increased to \$12,000 to provides current recognition of individual volunteer efforts.</i> <u>Awards & Incentives</u> This committee continues to follow the legally allowed methods of reimbursement and decides how best to acknowledge and appreciate volunteers. The expenses for recognition plaques and other items are funded from this account. <u>Wellness Program</u> The Wellness Program was written for all personnel. This program includes physicals, physical fitness and vaccinations. It also includes incentive benefits for staff meeting specified fitness goals				

Grant Income & Expenses				
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27		
General Fund				
930 Grant Expenses				
Description	Quantity	Price	Total	
930 Satellite Station - Grant Expense	1	\$120,000	\$120,000	
Other grant expenses	1			
Total Grant Expenses			\$120,000	
Explanation: This would be where grant income would be expensed to it's appropriate project.				

Transfers		
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27
General Fund		
Transfers		
Description	Quantity	Total
Transfer to Reserves	1	\$25,000
Total Transfer		\$25,000

Contingency		
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27
General Fund		
Contingency		
Description	Quantity	Total
Contingency	1	\$20,000
Total Transfer		\$20,000
Explanation: This is set aside for unforeseen emergencies. For example, increase in fuel prices, an engine replacement, etc.		

Capital & Major Expenses				
SAUVIE ISLAND FIRE DISTRICT BUDGET DETAIL		FY 26-27		
Reserve Fund				
900 Capital & Major Expenses				
Description	Quantity	Price	Total	
902 New Construction/ Building Improvement	1	\$50,000	\$50,000	
905 New Equipment/ Equipment Updates	1	\$0	\$0	
910 New Vehicles/ Vehicle Updates	1	\$0	\$0	
915 Administrative Equipment	0	\$0	\$0	
Fees	1	\$0	\$0	
Total			\$50,000	
Explanation: Capital is defined as an item that costs more than \$1,000 and lasts longer than one year. The list of budgeted items is above. This year, we have budgeted \$50,000 to be appropriated for the used unforeseen items above grant fund expenses occurring during construction of the new satellite station. Add \$40,000 to carry over from FYI 25/26 for water tender update project (new automatic transmission or new used chassis).				